

MISSOURI PUBLIC EXPENDITURE SURVEY

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Jefferson City, Missouri



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July 24, 1958

15TH ANNUAL SUMMARY OF BUDGETS OF MISSOURI'S 108 RURAL COUNTIES ^{1/}

APPROPRIATIONS

Missouri's 108 rural counties budgeted a total of \$15,854,392 for general revenue purposes for 1958. This is \$1,254,007, or 8.6 per cent, more than was appropriated last year. This increase is made up for the most part of a \$755,954 increase in jury and election budgets, due in main to the fact that 1958 is an election year, and a \$720,262 rise in salaries and office expenses. These increases were offset somewhat by a \$281,983 drop in appropriations for "equipment and other legal purposes."

Of total 1958 appropriations, 56.6 per cent or \$8,974,902, was budgeted for salaries and office expenses--items that have steadily taken a greater portion of general revenue. The increase in this category is very apparent in dollar amounts, ranging from a quarter to a half-million dollar increase each year since 1954, and reaching almost a three-quarters of a million dollar increase this year.

REVENUE AND SURPLUS

Total estimated revenue for the year is \$18,064,753, which is \$1,401,694, or 8.4 per cent, greater than last year.

Property taxes for 1958 are estimated at \$11,489,670 by the rural counties covered in this report. This amounts to a 7.2 per cent, or \$772,777, increase over 1957 and accounts for 63.6 per cent of the counties' total estimated general revenue. The remaining estimated general revenue is made up of surplus (25.4 per cent) and other receipts (11 per cent).

Surpluses accumulated by the 108 rural counties amounted to \$9,298,194 on January 1, 1958. This large sum amounts to 81 per cent of the entire estimated tax levy for the year, indicating that tax adjustments should be considered in many counties. It must be remembered, however, that some surplus is necessary in order that the counties remain on a cash basis.

Thirty-five counties began the year with surpluses greater than all the taxes they expected to collect during the year. As it has in the past, the Survey again urges that surpluses should be accumulated only to the extent necessary to keep a county on a cash basis until tax revenues come in late in the year. Generally speaking, surpluses in excess of this should be used for tax relief.

Many counties continue to budget all or a part of their surplus with current revenues and at the end of the year have almost as much or more surplus than at the beginning of the year, indicating that appropriations are placed at a higher level in their budgets than actual expenditures can reasonably be expected to run. When this is done the budget does not present an accurate financial plan and it is virtually impossible for the citizen to discern the true financial needs of the county.

DEFICITS AND UNBALANCED BUDGETS

Two counties--Iron and Worth--had budgets in which appropriations exceeded net available revenue for 1958. Eight counties, one less than last year, started 1958 with deficits.

^{1/} The six urban counties--Jackson, St. Louis, Buchanan, Clay, Greene and Jasper--are not included in the compilation because their classifications (Class I and II) place them in a different category for budget purposes.

EXPLANATORY NOTE: This summary deals with the general county revenue fund only. The information is from budgets on file in the state auditor's office. The figures on county revenues, expenditures, and tax rates, are budget figures and therefore should not be construed as actual operational figures. However, the estimated expenditures in the budgets constitute appropriation orders by the county courts. See table on reverse side for comparison of summary totals of all 108 rural county budgets.

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COMPARISON OF SUMMARY TOTALS FOR ALL 108 RURAL COUNTY BUDGETS - 1957 and 1958 *

(General County Revenue Fund Only)

	Class III Counties		Class IV Counties		108 Rural Counties		Increase or Decrease	
	1958	1957	1958	1957	1958	1957	Amount	Per Cent
Estimated Assessed Valuation	2,388,765,370	2,365,798,391	236,333,450	223,915,913	2,625,098,820	2,559,938,706	65,160,114	2.5%
Estimated Tax Rate - Gen'l Revenue	.432	.407	.496	.462	.438	.419	.019	4.3%
Unobligated Surplus - Jan. 1, 1958	8,818,101	8,030,802	480,093	467,592	9,298,194	8,498,394	799,800	9.4%
<u>ESTIMATED RECEIPTS</u>								
Current Taxes	10,317,114	9,637,018	1,172,556	1,079,875	11,489,670	10,716,893	772,777	7.2%
Other Receipts	1,667,813	1,523,498	325,969	300,521	1,993,782	1,824,019	169,763	9.3%
TOTAL EST. REGULAR CURRENT REVENUE	11,984,939	11,160,516	1,498,522	1,380,396	13,483,461	12,540,912	942,549	7.5%
Amount of Unobligated Surplus Used to Balance 1958 Budget	4,249,349	3,873,925	331,942	248,212	4,581,291	4,122,137	459,154	11.1%
TOTAL EST. REVENUE, ALL SOURCES	16,234,288	15,034,452	1,830,465	1,628,608	18,064,753	16,663,059	1,401,694	8.4%
Less 10% for Delinquent Taxes	1,624,304	1,504,268	183,046	162,861	1,807,350	1,667,129	140,221	8.4%
NET AVAILABLE REVENUE	14,609,991	13,530,184	1,647,421	1,465,747	16,257,412	14,995,931	1,261,481	8.4%
<u>APPROPRIATIONS BY CLASSES</u>								
1. Care of Pauper Insane	496,692	512,480	75,300	72,946	571,992	585,426	-13,434	-2.3%
2. Juries and Elections	1,331,549	686,673	190,724	79,646	1,522,273	766,319	755,954	98.6%
4. Salaries and Office Expense	7,852,701	7,189,215	1,122,201	1,065,425	8,974,902	8,254,640	720,262	8.7%
5. Contingent and Emergencies	3,320,000	3,259,749	225,104	214,344	3,545,104	3,474,093	71,011	2.0%
6. Equipment and Other Legal Purposes	1,202,785	1,519,106	37,338	3,000	1,240,123	1,522,106	-281,983	-22.7%
TOTAL APPROPRIATIONS FROM GENERAL COUNTY REVENUE FUND	14,203,727	13,165,024	1,650,665	1,435,361	15,854,392	14,600,385	1,254,007	8.6%

* Items may not add to totals because of rounding, reporting errors or inclusions in the individual county summaries.